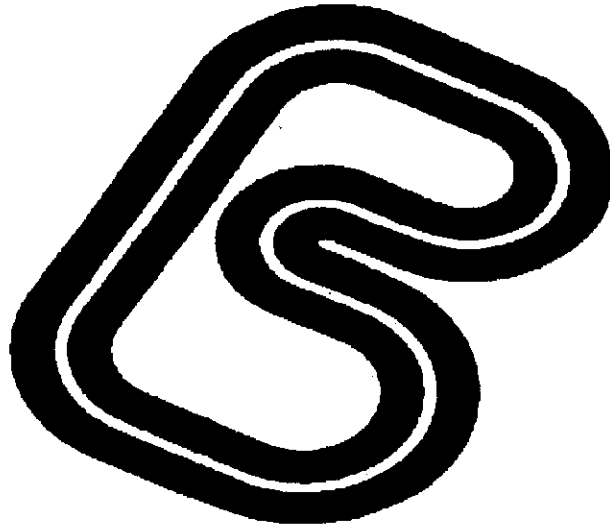




Berkshire Regional Transit Authority

**REQUEST FOR PROPSAL
FOR
AUDITING AND ACCOUNTING SERVICES**

ISSUE DATE: July 19, 2010
Last day to submit questions: August 2, 2010
10:00 a.m. local time
CLOSING DATE: August 16, 2010
3:00 p.m. local time

CONTACT:
Katrina Kratka
Berkshire Regional Transit Authority
1 Columbus Avenue
Pittsfield, MA 01201
(800) 292-BRTA
katrina.kratka@berkshirerta.com

INTRODUCTION

The Berkshire Regional Transit Authority (BRTA) is requesting proposals to perform auditing and accounting services on an annual basis in accordance with generally accepted accounting standards and applicable State and Federal guidelines.

The annual operating budget of the BRTA is approximately \$10.1 million with varying-sized capital budgets. The BRTA applies for and administers the grants necessary to fund the operations and capital needs of the BRTA and the applicable contracts for fixed route and paratransit transportation for the BRTA service area. The sources of funds include local community assessments, State operating and capital assistance, and Federal funds under 49 USC Sections 5307, 5309, 5311, 5310 and 3037.

II. SCOPE OF WORK (reference appendix to contract)

In general, the tasks are summarized below. A detailed description of the "Scope of Services" is included as Appendix A of the attached contract.

- A. audit the accounts and records of the BRTA in accordance with generally accepted auditing principles and the provisions of OMB Circular A-133;
- B. audit the accounts and records of the BRTA's fixed route contractor relative to BRTA supported expenses;
- C. provide accounting assistance to the BRTA for developing the "net cost of service" allocation and the "cash flow" projections for borrowing purposes; and
- D. provide general tax and accounting advice as needed.

III. PROPOSAL REQUIREMENTS

A. General Requirements

1. Two (2) copies of the proposal must be furnished to the BRTA by the 3:00 p.m. local time on August 16, 2010 at the following address:

Berkshire Regional Transit Authority
One Columbus Avenue., Suite 201
Pittsfield, MA 01201
ATTN: Audit Bids

The bidder is fully responsible for the delivery of the proposal. Reliance upon mail or public carrier is at the bidder's risk. Late proposals will not be considered.

2. The proposal should be printed on 8½" x 11" paper.
3. Each proposal must comply with the guidelines set forth below. Any proposal not in compliance with the guidelines will be disqualified and will not be evaluated.

B. Proposal Contents

1. Describe expertise in providing government auditing and accounting services.
2. Describe prior experience relevant to the proposal.
3. Provide a bid or fee structure with maximum annual amount for delivery of auditing and accounting services over the term of the contract.
4. Identify the individual with overall responsibility for the delivery of accounting and auditing services.
5. Attach resumes for all key personnel, including highlights of their relevant experience.
6. Describe expertise with QuickBooks Pro 2008 accounting software and describe the technical assistance that would be available to BRTA staff.

C. References

Please provide at least 3 client references with telephone numbers and address, and a contact person (with telephone number). All previous clients cited as an example of prior experience must be included as references.

IV. PROPOSAL EVALUATION AND SELECTION PROCESS

A review committee will evaluate all qualified proposals. The committee will select the most qualified bidder based on a combination of the following:

- | | |
|---|-----|
| 1. Experience (in auditing, accounting and single audits) | 50% |
| 2. Qualifications (including financial and technical resources) | 30% |
| 3. Price | 20% |

The BRTA reserves the right to reject any and all proposals.

V. MISCELLANEOUS PROVISIONS

1. Withdrawal of Proposal

Proposals may be withdrawn by written request received by the BRTA at any time prior to the deadline for proposals. No proposal may be withdrawn for a period of 30 days after the deadline set herein for receipt of proposals.

2. Cost of Proposal Preparation

No reimbursements will be made by the BRTA for any costs incurred in the preparation of the proposal.

3. Contract Eligibility

Any proposer appearing on the U.S. Comptroller General's list of ineligible contractors will be considered an ineligible respondent. Proposers must submit

the attached Certificate of Eligibility or be considered non-responsive.

4. Revenue Enforcement Attestation Clause

Proposer must certify with the attached Revenue Enforcement Attestation Clause that they have paid appropriate state taxes or be considered non-responsive.

5. Additional Information

The BRTA will not entertain telephone inquiries about this solicitation. However, prospective bidders may review previous years' audits by appointment on July 21st and July 22nd; BRTA staff will respond to questions related to those documents.

6. Inquiries and Correspondence

All correspondence relating to this proposal should be addressed to:

Katrina Kratka, Office Manager
Berkshire Regional Transit Authority
One Columbus Ave., Suite 201
Pittsfield, MA 01201
(413)499-2782 (option #4, then #6)

7. Contractual Provisions

The successful bidder will comply with all the provisions of the contract.

VI. NOTIFICATION OF CONTRACT AWARD

The BRTA will provide written notification to all bidders of the contract award. The proposed contract form is attached.

VII. PROTEST PROCEDURES

The BRTA will follow its written protest procedures in the event of a protest relative to the award of this contract.

CERTIFICATION OF ELIGIBILITY

_____ (name of firm) hereby certifies that it is not included on the United States Comptroller General's list of persons for firms currently debarred for violations of various public contracts incorporating labor standards provisions.

Respondent

Title

Date

REVENUE ENFORCEMENT ATTESTATION CLAUSE

COMMONWEALTH OF MASSACHUSETTS

In accordance with the provisions of the Revenue Enforcement and Protection Program and the requirements there under as enacted by Section 35 and 36 of Chapter 233 of the Acts and Resolves of 1983, the Berkshire Regional Transit Authority must obtain an attestation from a provider of goods or services that said provider is in compliance with all laws of the Commonwealth of Massachusetts relating to taxes.

According to the law, any person or company failing to execute the attestation clause shall not be allowed to obtain a contract.

REQUIRED ATTESTATION CLAUSE

Pursuant to M.G.L. Chapter 62C, Section 49A, I certify under penalties of perjury that I, to the best of my knowledge and belief, have filed all state tax returns and paid all state taxes required under law.

Social Security Number or Federal Identification Number*

Signature of Individual or Corporate Name

Corporate Officer (if applicable)

NOTE: any questions concerning the law or its implementation may be directed to the Massachusetts Department of Revenue, Ruling and Regulations, 100 Cambridge Street, Boston, MA 02204. Telephone: (617) 626-3250.

*Your social security number will be furnished to the Massachusetts Department of Revenue to determine whether you have met tax filing or tax payment obligations. Providers who fail to correct their non-filing or delinquency will not have a contract or other agreement issued, renewed or extended.

CONTRACT FOR PROFESSIONAL SERVICES
TO PERFORM AUDITING AND ACCOUNTING SERVICES

THE BERKSHIRE REGIONAL TRANSIT AUTHORITY (BRTA), and _____ (hereinafter referred to as the "Contractor"), hereby agree by their signatures affixed to this document to enter into a contract as defined in the attached "Scope of Work" (Appendix A) and "Additional Assistance" (Appendix B) to perform auditing and accounting services.

- A. CONTRACT CHANGES: Any proposed changes in this contract shall be submitted in writing to the other party for its approval. All contract changes will be made in writing and will be mutually agreeable.
- B. REVISIONS IN SCOPE OF WORK: Any and all modifications to this Scope of Work shall be made by Addendum to this Contract. Said modification shall be made in writing and executed by all parties and attached hereto and incorporated herein.
- C. AUDIT AND INSPECTION OF RECORDS: The Contractor shall permit the authorized representative of the BRTA, the U.S. Department of Transportation, and the Comptroller General of the United States, to inspect and audit all data and records of the Contractor relating to his performance under the contract for a period of three (3) years from the date of final payment under this contract.
- D. REPORTING, RECORD RETENTION AND ACCESS:
Reports: At a minimum, the Contractor agrees to provide to the FTA those reports required by U.S. DOT's grant management rules and any other reports the Federal Government may require.
Record Retention: The Contractor agrees that, during the course of the contract and for three years thereafter, it will maintain intact and readily accessible all data, documents, reports, records, contracts, and supporting materials relating to the contract as the Federal Government may require for the contract.
Access to Records: It is understood that authorized representatives of the BRTA, state government and any Federal agency, if applicable, may inspect or review the Contractor's work, in progress at any time.
- E. INTEREST OF MEMBERS OF OR DELEGATES TO CONGRESS: No member of or delegate to the Congress of the United States shall be admitted to any share or part of this contract or to any benefit there from.
- F. PROHIBITED INTEREST: No member, officer, or employee of the BRTA or of any local public body during his tenure or one year thereafter, shall have any interest direct or indirect, in this contract or the proceeds thereof.
- G. EQUAL EMPLOYMENT OPPORTUNITY: In connection with the execution of this contract, the Contractor shall not discriminate against any employee or applicant for employment because of race, religion, color, sex, or national origin. The Contractor shall take affirmative action to insure that applicants are employed without regard to

their race, religion, color, sex or national origin. Such actions shall include, but not be limited to the following: employment, upgrading, demotion, or transfer, recruitment or advertising, layoff or termination, rates of pay or other forms of compensation, and selection for training, including apprenticeship.

- H. EXCLUSIONARY OR DISCRIMINATORY SPECIFICATIONS: Apart from inconsistent requirements imposed by Federal statute or regulations, the Contractor agrees to comply with the requirements of 49 U.S.C. Section 5323(h) (2) by refraining from using any Federal assistance awarded by FTA to support procurements using exclusionary or discriminatory specifications.
- I. DISADVANTAGED BUSINESS ENTERPRISES: In connection with the performance of this contract, the Contractor will cooperate with the project sponsor in meeting its commitments and goals with regard to the maximum utilization of Disadvantaged Business Enterprises (DBE) and will use its best efforts to insure that these business enterprises shall have the maximum practicable opportunity to compete for subcontract work under this contract.
- J. SUBLETTING, ASSIGNMENT OR TRANSFER: The Contractor shall not sublet, sell, transfer, assign or otherwise dispose of the contract or any portion thereof, or of his right, title or interest herein, without written consent of the BRTA. This written consent shall in no way relieve the Contractor from their preliminary responsibility for the performance of the work.
- K. NO FEDERAL GOVERNMENT OBLIGATIONS TO CONTRACTOR: The Contractor agrees that absent the Federal Government's express written consent, the Federal Government shall not be subject to any obligations or liabilities in connection with the performance of the Contract. Notwithstanding any concurrence provided by the Federal Government in or approval of any solicitation, sub-agreement, or third party contract, the Federal Government continues to have no obligations or liabilities to any party, including the Contractor.
- L. OWNERSHIP OF DOCUMENTS: No reports, or other documents produced in whole or part under this contract shall be the subject or an application for copyright by or on behalf of the Contractor. Any patentable results arising out of this contract, as well as all information designs, specifications, data and findings shall be made available to the BRTA for public use, unless it shall determine in a specific case where it is legally permissible, that it is in the public interest that it not be made available.
- M. WARRANTY: The Contractor warrants that it has not employed or retained any company or person, other than a bona fide employee working solely for the Contractor, to solicit or secure this contract and that it has not paid or agreed to pay any company or person, other than a bona fide employee working solely for the Contractor, any fee, gifts, or any other consideration upon or resulting from the award or making of this contract. For breach or violation of this warranty the BRTA shall have the right to annul this contract without liability.

- N. EMPLOYMENT OF AUTHORITY PERSONNEL: The employment by the Contractor of personnel on the payroll of the BRTA will not be permitted in the execution of this contract, even though such employment may be outside of the employee's regular working hours or on Saturdays, Holidays, or vacation time; further, the employment by the Contractor of personnel who have been on the BRTA payroll within one year prior to the date of contract award, where this employment is caused by and/or dependent upon the Contractor securing this or a related contract with the BRTA is prohibited.
- O. CLAIMS: The Contractor agrees to indemnify and save harmless the BRTA and the municipalities in which the project is located and all suits, claims or liability of every name and nature arising out of or in consequences of negligent acts, errors or omissions of the Contractor or its personnel in the performance of the work covered by this contract and/or failure to comply with terms and conditions of this contract whether by itself, its associates, employees, subcontractors or their sources.
- P. FALSE OR FRAUDULENT STATEMENTS AND CLAIMS: The Contractor acknowledges and agrees as follows:
(1) The Contractor recognizes that the requirements of the Program Fraud Civil Remedies Act of 1986, as amended, 49 U.S.C. Section 3801 et seq. and U.S. DOT regulations, "Program Fraud Civil Remedies," 49 C.F.R. Part 31, apply to its actions pertaining to this Contract. By signing the Contract the Contractor certifies or affirms the truthfulness and accuracy of any statement it has made, it makes, or it may make pertaining to the contract. In addition to other penalties that may be applicable, the Contractor also acknowledges that if it makes a false, fictitious, or fraudulent claim, statement, submission, or certification, the Federal Government reserves the right to impose the penalties of the Program Fraud Civil Remedies Act of 1986, as amended, on the Contractor to the extent the Federal Government deems appropriate.
(2) The Contractor also acknowledges that if it makes a false, fictitious, or fraudulent claim, statement, submission, or certification to the Federal Government in connection with an urbanized area formula project financed with Federal assistance authorized by 49 U.S.C. section 5307, the Government reserves the right to impose on the Contractor the penalties of 18 U.S.C. Section 1001 and 49 U.S.C. Section 5307(n) (1), to the extent the Federal Government deems appropriate.
- Q. TERMINATION OF CONTRACT: This contract is subject to Massachusetts General Laws Chapter 161B, as amended, provided that sufficient funding exists to support this Agreement. If the Contractor shall fail to meet its obligations under this contract, the BRTA shall thereupon have the right to terminate this contract by giving written notice to the contractor, specifying the effective date of termination, at least five (5) days before such date. This contract may otherwise be terminated by either party with at least thirty (30) days written notice to the other party. In the event of termination, all finished or unfinished documents and reports prepared by the Contractor shall, at the option of the BRTA, become the property of the BRTA. If this contract is terminated by the BRTA as provided herein, the Contractor will be

paid for those services performed and expenses incurred up to the date of termination.

- R. ENTIRE CONTRACT: This contract constitutes the entire agreement between the parties hereto relating to the subject matter hereof and supersedes any previous agreements or understandings.
- S. COMMENCEMENT AND TERM: This agreement shall become effective October 1, 2010 and shall remain in effect until September 30, 2013. The BRTA has the sole and exclusive right to extend this contract for additional one year terms for three successive years. Such notice of extension will be provided by the BRTA to the Contractor at least 90 days prior to September 30, 2013 or if extended, at least 90 days prior to the conclusion of the extended Agreement.

By: _____ Date: _____
Gary A. Shepard, ADMINISTRATOR
BERKSHIRE REGIONAL TRANSIT AUTHORITY

By: _____ Date: _____
CONTRACTOR SIGNATURE

Contractor Company Name

Print Name and Title

APPENDIX A

SCOPE OF WORK

SERVICES TO BE PERFORMED

The Contractor will perform the work as presented below:

- A. The Contractor will audit the books and records of the purchase transportation contractor(s) under contract to the Berkshire Regional Transit Authority. The examination will be in accordance with generally accepted accounting and auditing standards and will include such tests of accounting records and other audit procedures as the Contractor deems necessary to express an opinion on the fairness of the amounts remitted to the purchase transportation contractor by the BRTA.
- B. The Contractor will conduct an audit of the financial records of the Authority for the fiscal year ending June 30, in accordance with generally accepted auditing standards; the standards for financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States; and the provisions of OMB Circular A-133 and BASB 34, "Audits of State and Local Governments", and will include tests of the accounting records of the BRTA and other procedures considered necessary to express an unqualified opinion that the financial statements are fairly presented, in all material respects, in conformity with generally accepted accounting principles and to report on the BRTA's compliance with laws and regulations and internal controls relevant to its federal financial assistance programs. The single annual audit, audit report and related financial statements must be completed and provided to the BRTA no later than September 23.
- C. In connection with the June 30 audit, the Contractor will assist the BRTA in the compilation of the Net Cost of Service allocating operating and capital costs to the Federal and State governments and to member communities in accordance with Massachusetts General Laws Chapter 161B.
- D. The Contractor will conduct a semi-annual review of the Authority's records to determine accuracy of the general ledgers, bank account reconciliations, conformity with funding requirements, appropriate account classification, capital assets additions/retirements and purchases and other prescribed procedures.
- E. The Contractor will assist the BRTA in the compilation of a statement of forecasted cash flow from operations for the fiscal year subsequent to the current year in conformity with the assumptions based on the representations from management.
- F. The Contractor will review the financial statements with the BRTA prior to printing final statements. The Contractor will provide the BRTA with no less than 30 copies of the financial statements.

- G. The Contractor will be available to meet with the BRTA at anytime throughout the year to discuss tax, accounting and auditing matters affecting the BRTA as issues arise.
- H. The Contractor will audit the cash handling policies & procedures of the Operating Company.

APPENDIX A

- I. The Contractor understands that the BRTA will provide the basic information required for the Contractor's audit and that the BRTA is responsible for the accuracy and completeness of that information. The Contractor will advise the BRTA about appropriate accounting principles and their application and will assist in the preparation of the BRTA's financial statements, but the responsibility for the financial statements remains with the BRTA. This responsibility includes the maintenance of adequate records and related internal control structure policies and procedures, the selection and application of accounting principles, and the safeguarding of assets.
- J. The Contractor may ask that the BRTA's personnel, to the extent possible, prepare various schedules and analyses, and make various invoices and other documents available to Contractor's staff. This assistance by BRTA's personnel may serve to facilitate the progress of Contractor's work and minimize the Contractor's time requirement.
- K. If the BRTA plans any printing or publication of the Contractor's report, or any portion of it, copies of printers' proofs of the entire document shall be submitted to the Contractor in sufficient time for the Contractor's review.

APPENDIX B

ADDITIONAL ASSISTANCE

FOR SERVICES, NOT INCLUDED IN THE SCOPE OF SERVICES:

- A. Additional Consulting Services, if needed, to redesign the Net Cost of Service template due to route changes or for other reasons will be billed at the hourly rate in effect for the individual rendering service. These charges will not be incurred without the prior authorization of the BRTA.
- B. Technical Assistance to assist the BRTA with accounting software, currently Quick Books Pro 2008, will be billed at the hourly rate in effect for the individual rendering service. These charges will not be incurred without the prior authorization of the BRTA.